CERTIFICATE



To the Clerk of Butler County, State of Kansas We, the undersigned, officers of

Fire District #3

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2014; and (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

| | | Г | | 2014 Adopted Budget | |
|---------------------------|------------------|--|--------------------------------------|----------------------------------|-------------------------------|
| Table of Contents: | | Page No. | Budget Authority for Expenditures | Amount of 2013 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine | a Limit for 2014 | 2 | | | |
| Allocation MVT, RVT,16 | 20M Vehicle Tax | 3 | | | |
| Schedule of Transfers | 201vi vemere rax | 4 | | | |
| Statement of Indebt. & Le | ease/Purchase | 5 | | | |
| Fund | K.S.A. | | | | |
| General General | 19-3622 | 6 | 341,560 | 303,047 | 5.249 |
| Debt Service | 10-113 | 7 | 95,600 | | 1.419 |
| | | 1 | | | |
| | | | 427.17 | 0 384,956 | 10.668 |
| Totals | | XXXXXXXXX | | | County Clerk's Use On |
| Budget Summary | 4 1 1 | 8 | Is a Resolution required | dy Yes | 5773843 |
| Neighborhood Revitaliza | tion Rebate | | | | Nov. 1, 2014 Total |
| Resolution | | 9 | | | Assessed Valuation |
| Assisted by: Address: | | Vie | le Lly | ly | |
| Email: | | Toll | of War | | |
| Attest: 8-13 | 2013 | 1 Per | My Palmi | en) All | |
| County Clerk | SEAL | NA STATE OF THE ST | G | overning Body | 12 |

State of Kansas Special District 2014

Fire District #3
Butler County

Computation to Determine Limit for 2014

| | Computation to Determine Limit for 2014 | | | |
|-----|--|----|------|----------------|
| | | | | Amount of Levy |
| 1. | Total Tax Levy Amount in 2013 Budget | + | \$ | 358,933 |
| 2. | Debt Service Levy in 2013 Budget | _ | \$ _ | 92,656 |
| 3. | Tax Levy Excluding Debt Service | | \$ _ | 266,277 |
| | 2013 Valuation Information for Valuation Adjustments: | | | |
| 4. | New Improvements for 2013: + | 52 | | |
| 5. | Increase in Personal Property for 2013: | | | |
| | 5a. Personal Property 2013 + 1,102,030 | | | |
| | 5b. Personal Property 2012 - 1,128,563 | | | |
| | 5c. Increase in Personal Property (5a minus 5b) | 0 | | |
| | (Use Only if > 0) | | | |
| 6. | Valuation of Property that has Changed in Use during 2013: 518,6 | 76 | | |
| 7. | Total Valuation Adjustment (Sum of 4, 5c, 6) 862,7 | 28 | | |
| 8. | Total Estimated Valuation July, 1,2013 57,677,662 | | | |
| 9. | Total Valuation less Valuation Adjustment (8 minus 7) 56,814,9 | 34 | | |
| 10. | Factor for Increase (7 divided by 9) 0.015 | 18 | | |
| 11. | Amount of Increase (10 times 3) | + | \$_ | 4,043 |
| 12. | Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) | | \$_ | 270,320 |
| 13. | Debt Service Levy in this 2014 Budget | | | 81909 |
| 14 | Maximum levy, including debt service, without a Resolution (12 plus 13) | | | 352,229 |
| 17. | manimum iet,, metading debt bet rice, minate a recommon (22 pros 20) | | _ | |

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Fire District #3 Butler County

ALLOCATION OF MOTOR, RECREATIONAL ,16/20M VEHICLE TAXES

| 2013 | Tax Levy Amount in | Alloc | Allocation for Year 2014 | 014 |
|----------------|--------------------|--------|--------------------------|------------|
| Budgeted Funds | 2012 Budget | MVT | RVT | 16/20M Veh |
| General | 266,277 | 40,994 | 727 | 533 |
| Deht Service | 92,656 | 14,264 | 253 | 185 |
| | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Total | 358,933 | 55,258 | 086 | 718 |

0.15395 County Treas 16/20 M Vehicle Tax Estimate MVT Factor

County Treas RVT Estimate

0.00200 16/20M Factor 0.00273 RVT Factor

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2014

Fire District #3 Butler County

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2012 | Current Amount for 2013 | Proposed Amount for 2014 | Transfers Authorized by Statute |
|--|---|------------------------------|--|--------------------------------|---------------------------------------|
| | | | | | |
| | | | | | |
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| | | | | at by | |
| | 1 1 1 2 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | The Landers of the Land | | | |
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| | | | The second second | Same and the second | |
| | 20 20 | | | | |
| | | | | | |
| | Totals | 0 | 0 | 0 | |
| | Adjustments* | 3 | | | 200 |
| | Adjusted Totals | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

Fire District #3
Butler County

STATEMENT OF INDEBTEDNESS

| Type | Date | Interest | | Amount | | | Amo | Amount Due | Amo | Amount Due |
|---------------------|-----------|----------------------|-----------|-------------|---------------------|-----------|----------|------------|----------|------------|
| Jo | Jo | Rate | Amount | Outstanding | Dat | Date Due | 20 | 2013 | 20 | 2014 |
| Debt | Issue | % | Issued | Jan 1,2013 | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| Series 2003 | 6/1/2003 | 2.5%-4.3% | 1,500,000 | 1,045,000 | 1,045,000 4/1 &10/1 | 10/1 | 39543 | 20000 | 0 | 0 |
| Series 2013 Refi | 7/10/2013 | 7/10/2013 .85%-2.60% | 940,000 | 0 | 0 4/1 &10/1 | 10/1 | 0 | 0 | 20,597 | 75,000 |
| Total G.O. | | | | 1,045,000 | | | 39,543 | 70,000 | 20,597 | 75,000 |
| Revenue Bonds: | | | | 7 | | 20,00 | | | | |
| | | | | | | | | | | |
| 9 | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | × | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | 1,045,000 | | | 39,543 | 70,000 | 20,597 | 75,000 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Payments Due 2014 | | 1 | | 0 | | | | 0 |
|--|-----------|---------------------------------------|-----|----|--|---|---|-------|
| Payr D | | | | | | | 0 | |
| Payments Due | | | | | | | | 0 |
| Principal Balance On Ian 1 2013 | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | 1 | | 0 |
| Total Amount Principal Payments Financed Balance On Due (Reginning Principal) 1an 1 2013 | (2000) | | | | | | | 0 |
| Interest Rate | 2 | | | | | | | Total |
| Term of Contract | (SIRIUMI) | | | | | | | |
| Contract | Care C | | | ** | | | | |
| Items | Luichasca | | - 基 | | | | | |

^{***}If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------------|------------------------|---|
| General | Actual for 2012 | Estimate for 2013 | Year for 2014 |
| Unencumbered Cash Balance Jan 1 | 5,811 | 9,810 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 258,061 | 266,277 | XXXXXXXXXXXXXXXXX |
| Delinquent Tax | 8,248 | 0 | |
| Motor Vehicle Tax | 42,233 | 30,123 | 40,994 |
| Recreational Vehicle Tax | 754 | 882 | 727 |
| 16/20M Vehicle Tax | 438 | 468 | 533 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | Fig. 10 | | |
| Total Receipts | 309,733 | 297,750 | 42,254 |
| Resources Available: | 315,544 | 307,560 | 42,254 |
| Expenditures: | | | |
| Personnel | 150,804 | 205,870 | 230,380 |
| Contractual Agreement | 113,212 | 101,690 | 111,180 |
| Transfer Out | 41,718 | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | 244.700 |
| Total Expenditures | 305,735 | 307,560 | |
| Unencumbered Cash Balance Dec 31 | 9,810 | | XXXXXXXXXXXXXXXXX |
| 2012/2013 Budget Authority Amount: | 323,400 | 307,560 | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |
| | | n-Appropriated Balance | |
| | Total Expendi | iture/Non-Appr Balance | |
| See Tab D | | Tax Required | |
| | Delinquent Comp Rate: | 1.3% | 3,741 |
| | Amount of | f 2013 Ad Valorem Ta | 303,047 |

Fire District #3

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------------|-----------------------|--|
| Debt Service | Actual for 2012 | Estimate for 2013 | Year for 2014 |
| Unencumbered Cash Balance Jan 1 | 940 | 0 | |
| Receipts: | 01.054 | 02.656 | |
| Ad Valorem Tax | 91,854 | 92,636 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,865 | 14 242 | 14.264 |
| Motor Vehicle Tax | 13,355 | 14,243 | 14,264 |
| Recreational Vehicle Tax | 238 | 314 | 253 |
| 16/20M Vehicle Tax | 176 115 | 167 | 185 |
| Transfer In | 115 | | |
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| | | | The same of the sa |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | AM I I | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 108,603 | 107,380 | 14,702 |
| Resources Available: | 109,543 | 107,380 | 14,702 |
| Expenditures: | | | |
| Principal | 70,000 | 70,000 | 75,000 |
| Interest | 39,543 | 37,380 | 20,600 |
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| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 109,543 | 107,380 | 95,600 |
| Unencumbered Cash Balance Dec 31 | 0 | | xxxxxxxxxxxxxx |
| 2012/2013 Budget Authority Amount: | 109,550 | 107,380 | xxxxxxxxxxxxxxx |
| 2012 2010 200 get 1100 mg | | -Appropriated Balance | |
| | | ture/Non-Appr Balance | |
| | | Tax Required | |
| I | Delinquent Comp Rate: | 1.3% | 1,01 |
| | Amount of | 2013 Ad Valorem Tax | 81,90 |

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NOTICE OF BUDGET HEARING

State of Kansas Special District

The governing body of

Fire District #3

Butler County

will meet on 08-13-2012 at 9 am at Butler County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Butler County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Act | ual 2012 | Current Year Estin | nate for 2013 | Proposed 1 | Budget Year for 2 | 2014 |
|--------------------|----------------|-----------|--------------------|---------------|------------------|-------------------|-----------|
| | | Actual | | Actual | Budget Authority | Amount of 2013 | Estimate |
| FUND | Expenditures | Tax Rate* | Expenditures | Tax Rate* | for Expenditures | Ad Valorem Tax | Tax Rate* |
| General | 305,735 | 4.824 | 307,560 | 4.707 | 341,560 | 303,047 | 5.254 |
| Debt Service | 109,543 | 1.717 | 107,380 | 1.638 | 95,600 | 81,909 | 1.420 |
| | | | | | | | |
| | | | 25, | | | 10. | |
| | | | | | | | |
| Totals | 415,277 | 6.541 | 414,940 | 6.345 | 437,160 | 384,956 | 6.674 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 415,277 | | 414,940 | | 437,160 | | |
| Total Tax Levied | 362,386 | | 358,933 | | xxxxxxxxxxxxxx | | |
| Assessed Valuation | 55,397,349 | | 55,567,103 | | 57,677,662 | | |

Outstanding Indebtedness,

| 2011 |
|-----------|
| 1,110,000 |
| 0 |
| 0 |
| 0 |
| 1,110,000 |
| |

| | 2012 | |
|---|-----------|---|
| | 1,045,000 | |
| Г | 0 | |
| | 0 | |
| Г | 0 | |
| | 1,045,000 | |
| | | = |

| <u>2013</u> | |
|-------------|--|
| 1,045,000 | |
| 0 | |
| 0 | |
| 0 | |
| 1,045,000 | |
| | |

Don Engels
Clerk of Butler County

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^{*}Tax rates are expressed in mills.

RESOLUTION NO. 13-33

A resolution expressing the property taxation policy of the Board of Butler County Commissioners with respect to financing the 2014 annual budget for Fire District #3, Butler County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Fire District #3 budget exceed the amount levied to finance the 2013 Fire District #3 budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no –fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Fire District #3 provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Butler County Commissioners that it is our desire to notify the public of the *possibility* of increased property taxes to finance the 2014 Fire District #3 budget as defined above.

Adopted this 13th day of August, 2013 by the Board of Butler County Commission, Butler County, Kansas.

1 Lit Wast

BOARD OF COUNTY COMMISSIONERS

ATTEST:

Don Engels, Count